

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION

IN RE:

CEDRIC D. McMILLIAN, SR.,)	BANKRUPTCY CASE NO: 21-02482-DSC
)	
DEBTOR.)	CHAPTER 13

AMENDED OBJECTION TO CONFIRMATION OF PLAN

Comes now the United States of America on behalf of the Internal Revenue Service (hereafter referred to as "IRS") by and through its counsel Prim F. Escalona, United States Attorney for the Northern District of Alabama, pursuant to 11 U.S.C. § 1324 and objects to confirmation of the Debtors' Chapter 13 Plan and as grounds for this objection states as follows:

1. The Debtor filed a Chapter 13 petition on October 21, 2021.
2. On November 12, 2021, the IRS filed a claim in this case in the sum of \$138,789.75. A portion of the claim is estimated because at the time the claim was prepared, the IRS did not and still does not have evidence that the Debtor has consented to or otherwise waived his right to contest the IRS's proposed deficiencies based on its tax exams of the debtor's filed federal income tax returns for the tax periods years 2015 and 2016. A copy of the IRS claim is attached hereto as Exhibit A.
3. The total unsecured priority debt for income tax years 2015, 2016, 2018, 2019, and 2020 is due to be paid in full in accordance with 11 U.S.C. § 1322(a)(2), and the IRS has not agreed to any different treatment of the debt.
4. The Debtor's plan fails to adequately provide for the payment of the unsecured priority claim of the IRS, as the Debtor fails to provide for a monthly payment amount to be paid on the claim and fails to state the date that payments on the claim will commence. The plan fails to comply with 11 U.S.C. § 1322(a).
5. The plan as proposed by the Debtor has not been filed in good faith, and the plan fails to meet the requirement for confirmation found at 11 U.S.C. §§ 1325(a)(3) and 1325(a)(7).
6. The plan as proposed by the Debtor is not feasible and the plan fails to meet the requirement for confirmation found at 11 U.S.C. § 1325(a)(6).

Wherefore, based on the foregoing, the United States of America respectfully requests this Honorable Court for the following relief:

- a. Deny confirmation of the Debtor's Chapter 13 plan; and
- b. Require the Debtor to file the federal income tax returns for the tax periods stated in paragraph two, above, by a date certain and as required by the Internal Revenue Service.
- c. Grant the IRS such further relief as is equitable and just.

PRIM F. ESCALONA
United States Attorney

/s/ Edward Q. Ragland
EDWARD Q. RAGLAND
Assistant United States Attorney
1801 Fourth Avenue, North
Birmingham, Alabama 35203
(205) 244-2109
ed.ragland@usdoj.gov

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing has been served upon the following by electronic mail and/or by first-class United States Mail, properly addressed and postage prepaid on this the 6th day of May 2022.

C. Taylor Crockett
C. TAYLOR CROCKETT, P.C.
2067 Columbiana Road
Birmingham, AL 35216

Bradford W. Caraway
Standing Chapter 13 Trustee
P.O. Box 10848
Birmingham, AL 35202-0848

Cedric D. McMillian, Sr.
208 49th Street
Fairfield, AL 35064

/s/ Edward Q. Ragland
EDWARD Q. RAGLAND
Assistant United States Attorney